

Introduced by Senator Fuller

February 26, 2015

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 526, as introduced, Fuller. Personal income taxes: liabilities: proceeding for dissolution of marriage.

The Personal Income Tax Law generally provides that whenever a joint income tax return is filed by spouses or registered domestic partners the liability for the tax is joint and several. Existing law allows a court in a proceeding for dissolution of marriage, under specified conditions, to revise the income tax liabilities of spouses or registered domestic partners. Under existing law, a court may not revise the income tax liabilities of spouses or registered domestic partners if the gross income reported on the joint return exceeds \$150,000 or if the liability of the relieved spouse or partner exceeds \$7,500.

This bill would state the intent of the Legislature to enact legislation to increase the gross income threshold and the tax liability thresholds under which a court would be allowed in a proceeding for dissolution of marriage, under specified conditions, to revise the income tax liabilities of spouses or registered domestic partners, and to index these threshold amounts to inflation, and to enumerate in the Family Code the requirements specified in the Revenue and Taxation Code pursuant to which a court may revise income tax liabilities in a proceeding for dissolution of marriage.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. It is the intent of the Legislature to enact
2 legislation to amend Section 19006 of the Revenue and Taxation
3 Code to increase the gross income threshold and the tax liability
4 thresholds under which a court is allowed in a proceeding for
5 dissolution of marriage, under specified conditions, to revise the
6 income tax liabilities of spouses or registered domestic partners,
7 and to index these threshold amounts to inflation, and to amend
8 Section 2628 of the Family Code to enumerate the requirements
9 that would be specified in Section 19006 of the Revenue and
10 Taxation Code pursuant to which a court may revise income tax
11 liabilities in a proceeding for dissolution of marriage.

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